

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.13962 of 2024

1. Om Prakash Sharma Son of Late Sachchidanand Sharma Resident of Mohalla- Mithapur, (Near I.C.I.C.I. Bank West Side), Khagaul Road, Post-G.P.O., P.S.- Jakkanpur, District- Patna.
2. Mahanand Sharma, Son of Late Sachchidanand Sharma Resident of Mohalla- Mithapur, (Near I.C.I.C.I. Bank West Side), Khagaul Road, Post-G.P.O., P.S.- Jakkanpur, District- Patna.

... .. Petitioner/s

Versus

1. The State of Bihar through District Magistrate, Patna, District- Patna.
2. Municipal Commissioner, Patna Municipal Corporation, Maurya Lok, District- Patna.
3. Executive Officer, New Capital Area, Patna Municipal Corporation, Patna, District- Patna.

... .. Respondent/s

Appearance :

For the Petitioner/s	:	Mr.Rajeev Kumar Sinha, Advocate
For the Respondent/s	:	Mr.Ajay, Government Advocate -5
For the PMC	:	Mr. Prasoon Sinha, Advocate

CORAM: HONOURABLE MR. JUSTICE RAJIV ROY
ORAL ORDER

2 19-09-2024 Heard Mr. Rajeev Kumar Sinha, learned counsel

for the petitioners, Mr. Ajay, learned G.A.-5 representing the

State as also Mr. Prasoon Sinha who represent the Patna

Municipal Corporation.

2. The petitioners have prayed for the following
reliefs:

*(i) for commanding and
directing the respondents for
taking necessary step/steps for*



quashing the Demand Notice bearing Letter No. 142, dated- 05.01.2022 issued by Respondent No.2 for the demand of Rs.1,77,551/= (now Rs.2,66,648/ as per current S.M.S) as Municipal Holding Tax claiming against Sachchidanand Sharma (deceased father of the petitioners) for the due period from 2014 to 2022 against the municipal l.d/Hodling No.2141563, arising out of it's Original Holding No. 73/83 coming in the name of Sachchidanand Sharma;

(ii) for commanding and directing the respondents for taking all necessary step/steps for setting aside the aforesaid claim of Rs. 1,77,551/= (now



Rs.2,66,648/= as per current S.M.S) against the Petitioner No.1 as Municipal Holding Tax on his holding number-73/83 vide the Namankan Case No.669 of 2016-2017;

(iii) for commanding and directing the respondents for taking all necessary step/steps for providing the update and current bill of Municipal Holding Tax to the Petitioner No.2 for making payment all dues of his Holding Tax lying on his Holding No.-73-B/83 (arising out of the Namankan Case No.669 of 2016-2017);

(iv) for granting any other relief/reliefs for which the petitioners are entitled to under the present facts and circumstances of the case.



3. Mr. Prasoon Sinha, learned counsel for the Patna Municipal Corporation straight away took this Court to para-8 to show that the two brothers petitioners are here but there is statement only regarding the payment made by the petitioner no.1 and as such the demand notice is fully justified.

4. Para-8 of the petition read as follows:

8. That after grant of the aforesaid separate Holding Numbers the petitioner No.1 and his second brother Bharat Bhushan Sharma have been paying the Municipal Holding Tax on their respective allotted Holding Number since the time on the basis of the Namankan Case No. 669 of 2016-2017.

5. At this stage, learned counsel for the petitioners submit that they will be approaching the Patna Municipal Corporation with all the documents to satisfy.

6. It is unfortunate that though there are three sons of late Sachchidanand Sharma are alive namely, Om Prakash



Sharma, Mahanand Sharma and Bharat Bhushan Sharma, two of them have approached this Court and in para-8 of the petition only to confuse the Court, it has been recorded that the petitioner no.1 and Bharat Bhushan Sharma who is not even the petitioner are paying tax while there is no statement regarding the petitioner no.2, Mahanand Sharma.

6. The writ petition stands disposed of.

7. The petitioners are free to move before the Patna Municipal Corporation, if they so want.

(Rajiv Roy, J)

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